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MINISTRY OF FINANCE (Department of Revenue)

NOTIFICATIONS

CENTRAL EXCISES

New Delhi, the 27th April 1961

G.S.R. 628.—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following rules further to amend the Central Excise Rules, 1944, namely:—

1. These rules may be called the Central Excise (No. 8 Amendment) Rules, 1961.

2. In the Central Excise Rules, 1944—

(1) In rule 9—

(a) after the first proviso, the following proviso shall be inserted, namely—

“Provided further that such goods may be removed on part-payment of duty leviable thereon if the Central Government, by notification in the Official Gazette, allow the goods to be so removed under rule 49”.

(b) in the second proviso, for the words “provided further”, the words “provided also” shall be substituted;

(2) in rule 49, after sub-rule (2), the following sub-rule shall be inserted, namely:

(3) Notwithstanding anything contained in sub-rule (1), the Central Government may, under circumstances of exceptional nature, allow, by notification in the Official Gazette, any excisable goods to be removed from the factory in which they are produced on part-payment of duty leviable thereon subject to such conditions and limitations (including payment of interest on the balance amount of duty) as may, from time to time, be specified by the Central Government. The manufacturer of such excisable goods, shall execute a bond in the proper form with such surety, as the Collector may approve”.

3. In appendix I,—

- (1) in the Table under the heading "Forms", after the entries relating to Central Excise Series No. 32-I, the following entries shall be inserted, namely—

Central Excise Series No.	Description of form	Rule No.	Short title
32-J	General Bond (with surety) for part payment of duty and interest thereon.	9 and 49	B-14 (Gen. Sur.)

- (2) After Form B-13 (Gen. Sec.). (Central Excise Series No. 32-I), the following form shall be inserted, namely—

"Central Excise Series No. 32-J.

Range Circle.

FORM B-14—(GEN. SUR.)

General Bond (with surety) for payment of the balance of excise duty and interest thereon.

(RULES 9 AND 49)

(Delete the letters and words not applicable).

I/We of [hereinafter called obligor(s)] and of [hereinafter called the surety(ies)] are jointly and severally bound to the President of India in the sum of Rupees to be paid to the President of India for which payment we jointly and severally bind ourselves and our respective heirs, executors, administrators and legal representatives/our successors and assigns by these presents.

Dated this day of

Whereas the above bounden obligor(s) is/are a licensed manufacturer of (the licence No. being) at his/their factory(ies) at

And whereas the Collector of Central Excise (hereinafter called the Collector) has permitted the obligor(s) to remove the said goods on payment of %..... of the duty only at the time of clearance and on the obligor(s) agreeing to pay the balance of % on or before the last working day of the third month following the month in which the goods are cleared together with interest at the rate of % per annum thereon in accordance with the notification of the Government of India in the Ministry of Finance (Department of Revenue) No., dated the

Now the condition of this bond is that if the obligor(s) shall observe all the provisions of the Central Excise Rules, 1944, and the said notification, and all amendments thereto as may be issued from time to time to be observed in respect of payment of the balance amount of duty and interest thereon.

And if all the dues, whether duty or interest or other lawful charges which shall be demandable on the goods being cleared as shown by the records of the proper officers of Central Excise be duly paid into the treasury to the account of the Collector within 10 days of the date of demand thereof being made in writing by the officer(s) of the Central Excise, this obligation shall be void.

Otherwise and on breach or failure in the performance of any part of this condition the same shall be in full force and virtue. And it is hereby declared that—

- (a) Any forbearance or indulgence on the part of the President of India or the Collector shall not in any way release the said surety, his heirs, executors administrators and representatives from his or their liability under the above-written bond, and

- (b) that this bond is entered into under the orders of the Central Government for the performance of an act in which the public are interested.

Signature(s) of Obligor(s).

Place

Date.

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Signature(s) of surety(ies).

Place

Date.

Witnesses (1)

Address (1)

Occupation (1)

(2)

Address (2)

Occupation (2)

Accepted by me this day of..... 19 ..

.....of Central Excise.

for and on behalf of the President of India".

[No. 130/61.]

G.S.R. 629.—In exercise of the powers conferred by sub-rule (3) of rule 49 of the Central Excise Rules, 1944, as in force in India and as applied to the State of Pondicherry, the Central Government being satisfied that the circumstances of an exceptional nature exist in Sugar Industry, hereby allow the manufacturers of sugar, other than khandsari or palmyra, to remove such sugar on payment only of seventy-five per cent of the duty leviable thereon under sub-item (1) of item 1 of the First Schedule to the Central Excises and Salt Act, 1944, (1 of 1944) subject to the following conditions, namely:—

- (1) that the manufacturer shall pay the balance twenty-five per cent. of the duty together with interest thereon at the rate of six per cent. per annum on or before the last working day of the third month following the month in which the sugar was cleared;
- (2) that the manufacturer shall execute a bond along with a Scheduled Bank as surety for an amount not less than 75 per cent. of the amount of full duty paid on the average monthly clearances of sugar from his factory(ies) during 12 months immediately preceding the month in which the sugar is first removed;
- (3) that the manufacturer shall maintain a separate account current with the Collector of Central Excise for the amount of the bond; and
- (4) that the minimum credit balance in the said account current shall not, at any time, be less than twenty per cent of the amount of the said bond.

[No. 131/61.]

B. N. BANERJI, Joint Secy.

